IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL

I.T.A. No. 525 of 2001

The Commissioner of Income-tax,
Dehradun & another ---- Appellants

Vs.

Reading & Bates Exploration Co.,
as agent of Mr. J. Dejean,
New Delhi ----- Respondent

AND

I.T.A. No. 535 of 2001

The Commissioner of Income-tax,
Dehradun & another ---- Appellants

Vs.

Reading & Bates Exploration Co.,
as agent of Mr. K. Millions,
New Delhi ----- Respondent

AND

I.T.A. No. 56 of 2002

The Commissioner of Income-tax,
Dehradun & another ---- Appellants

Vs.

Reading & Bates Exploration Co.,
as agent of Mr. R.J. Temple,
New Delhi ----- Respondent

AND

I.T.A. No. 59 of 2002

The Commissioner of Income-tax,
Dehradun & another ---- Appellants

Vs.

Reading & Bates Exploration Co.,
as agent of Mr. B. Mepherson,
New Delhi ----- Respondent

AND

I.T.A. No. 61 of 2002

The Commissioner of Income-tax,
Dehradun & another ---- Appellants

Vs.

Reading & Bates Exploration Co.,
as agent of Mr. S. Shakanum,
New Delhi ----- Respondent

AND

I.T.A. No. 23 of 2003

The Commissioner of Income-tax,
Dehradun & another ---- Appellants

Vs.

Reading & Bates Exploration Co.,
as agent of Mr. Taggarta,
New Delhi ----- Respondent

AND

I.T.A. No. 28 of 2003

The Commissioner of Income-tax,
Dehradun & another ---- Appellants

Vs.

Reading & Bates Exploration Co.,
as agent of Mr. M.D. Fertita,
New Delhi ----- Respondent

AND

I.T.A. No. 32 of 2003

The Commissioner of Income-tax,
Dehradun & another ---- Appellants

Vs.

Reading & Bates Exploration Co.,
as agent of Mr. Watchel D.T.,
New Delhi ----- Respondent

AND

I.T.A. No. 43 of 2003

The Commissioner of Income-tax,
Dehradun & another ---- Appellants

Vs.

Reading & Bates Exploration Co.,
as agent of Mr. P. Doherty,
New Delhi ----- Respondent

AND

I.T.A. No. 44 of 2003

The Commissioner of Income-tax,
Dehradun & another ---- Appellants

Vs.

Reading & Bates Exploration Co.,
as agent of Mr. M.J. Schmidi,
New Delhi ----- Respondent

AND

I.T.A. No. 49 of 2003

The Commissioner of Income-tax,
Dehradun & another ---- Appellants

Vs.

Reading & Bates Exploration Co.,
as agent of Mr. D.R. Dason,
New Delhi ----- Respondent

AND

I.T.A. No. 50 of 2003

The Commissioner of Income-tax,
Dehradun & another ---- Appellants

Vs.

Reading & Bates Exploration Co.,
as agent of Mr. J.D. Hunter,
New Delhi ----- Respondent

Mr. S.K. Posti, Counsel for the appellants.
None appeared for the respondents.

Coram: Hon. S.H. Kapadia, C.J.,
Hon. M.M. Ghildiyal, J.

Dated: 14.10.2003

PC:

Affidavit of service is filed today. Taken on record. Respondent is not present though served.

In view of our judgment in I.T.A. No. 57 of 2002 in the case of CIT Vs Sedco Forex International Drilling Inc., we answer question No.1 in favour of the department and against the assessee.

In view of above judgment we answer question No. 2 in favour of the assessee and against the department. Appeal disposed of.

(M.M. Ghildiyal, J.) **(S.H. Kapadia, C.J.)**

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